

# ASSESSMENT PROCESS

OFFICE OF TOM J. BORDONARO, JR. COUNTY ASSESSOR  
[www.slocounty.ca.gov/assessor](http://www.slocounty.ca.gov/assessor)



**San Luis Obispo Office**  
1055 Monterey Street, Suite D360  
San Luis Obispo, CA 93408  
(805) 781-5643

**North County Office**  
6565 Capistrano Avenue  
Atascadero, CA 93422  
(805) 461-6143

Assessor



Auditor



Tax Collector

## Responsibilities of the Assessor's Office

- Locate and inventory all real property and certain personal/business property in the county
- Value all assessable property
- Maintain a record of property ownership for assessment purposes
- Apply property tax exemptions
- Maintain assessment maps for the county
- Maintain tax rate areas on assessment maps

## Responsibilities of the Auditor's Office

- Calculate taxes and tax rates
- Distribute monies collected from taxes to appropriate government entities
- Issue refunds
- Process bonded debt billings, special assessments, and other charges submitted by cities and special districts for collection with property taxes

## Responsibilities of the Tax Collector's Office

- Mail tax bills
- Collect, deposit, and account for all secured, unsecured, and supplemental property taxes
- Provide tax clearance certificates for mobile/manufactured homes
- Issue county business licenses
- Record tax liens for failure to pay unsecured property taxes
- Conduct sales of real property that have delinquent secured property taxes of five years or more

**Auditor/Controller's Office: 1055 Monterey Street, Suite D220 (805) 781-5040**  
**Tax Collector's Office: 1055 Monterey Street, Suite D290 (805) 781-5830**

Updated (07-20-16)

*"The Assessor and staff seek excellence in providing information, services, and accurate property assessments through our personal commitment to integrity, mutual respect, and teamwork."*